



**AICPA Peer Review Program**  
Administered by the Missouri Society of CPAs

**Missouri Society of CPAs Peer Review Administrative Fees**

**1<sup>st</sup> Time Firm Enrollment Fee**

- 1<sup>st</sup> time enrollment fee of \$75 is charged when a firm initially registers to be in the AICPA Peer Review Program as administered by the Missouri Society of CPAs

**High-Risk Fee - \$500**

- This surcharge is the result of increased regulatory oversight of “Must-Select” industry types related to the peer review program. The surcharge will only be paid once during the year of the firm’s peer review. The fee is to be paid at the same time the firm’s PRI (Peer Review Information) and SCH (scheduling) is submitted via PRIMA. This is a flat one-time charge, per review cycle. The fee will be charged if you perform reviews in any of these areas:

005	Audits under GAS (yellow book) excluding single audit
013	Single Audit Engagements
007	FDICIA
312	Soc1
313	Soc2
325	State & Local
380	Defined Contribution Plans (excluding 403b)
383	Defined Contribution Plans (403b)
390	Defined Benefit Plans
400	ERISA Health & Welfare
403	ESOP

**Overdue Document Fee/Late Fee**

- An overdue document fee of \$50 will be charged to the firm if a second or third request is needed to complete peer review steps or file documentation.
- A firm can be charged for this fee more than once for late return of multiple items.

**CART Mailed Document Fee**

- To keep costs lower for all firms wishing to have CART reviews, it is assumed that, and charges reflect that all documents are sent electronically. If mailed or faxed documents are preferred, there is a \$50 fee for organizing and scanning all documents.

**Cancellation Fee**

- Any firm that cancels a review after scheduling information has been received, is charged a cancellation fee of \$100.

**Accelerated Review Fee**

- Any firm requesting an accelerated review will be charged an accelerated review fee of \$1,000.

**Reenrollment Fee**

- Firms that are dropped, terminated from the peer review program and choose to reenroll will be charged a \$1,500 reinstatement fee. This fee will also apply to firm’s who choose to resign from the peer review program but are still performing engagement(s) requiring peer review and are later required to reenroll. Additionally, the firm must adhere to the MOCPA Peer Review Reenrollment Policy.

Approved by the MOCPA Peer Review Executive Committee on October 18, 2023